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Department of the Treasury **Internal Revenue Service**

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Child Support Enforcement Handbook

Publication 1105 (5-86)

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Background

The Internal Revenue Service (IRS) and the Office of Child Support Enforcement (OCSE) offer State and local child support enforcement agencies a number of services to assist them in their child support activities and operation. The IRS can provide child support enforcement agencies with information which can lead to the actual location of the absent parent and identify the assets available to that individual which are potentially subject to collection. IRS may actually collect child support for specific cases.

We have been gathering information concerning the effectiveness of our efforts to aid State and local child support enforcement agencies in locating absent parents and collecting past due support payments. We find that many of the State and local agencies are not availing themselves of our services.

This booklet is designed to guide child support enforcement agencies in their use of the services offered by OCSE and the IRS.

The services available are:

1. Return information relating to filing status (but not address), number of dependents, and income information obtained directly from the IRS.
2. Return information relating to gross income, names and addresses of payers income, and names of dependents, also obtained directly from the IRS.
3. A collection service provided by the IRS for delinquent child support payments.

Also, this booklet has information about the means you must use to protect the confidentiality of the information you receive.

We are including a "General Suggestions" section which will help you avoid potential pitfalls.

Finally, we are including a list of names and phone numbers of all IRS disclosure officers and OCSE regional representatives. These individuals are available to help you and answer any questions you may have.
(See Appendix A).

Address information is available through the Federal Parent Locator Service, OCSE and Group 2 requests made to IRS.

Return Information General

State and local child support enforcement agencies may ask for certain return information directly from the Internal Revenue Service. The sources of this information are:

1. Information that has been extracted from the return and computer stored. This includes filing status, number of dependents, and income information, specifically the kinds and amounts of income. This is termed Group 1 information.
2. Information that must be manually taken from the return itself. This includes names and addresses of payers of income and names of dependents. We term this Group 2 information.

There is a nominal charge for each record provided. Each enforcement agency must enter into a contractual agreement with the IRS before asking for return information. A request for a contractual agreement must be:

1. Made in writing,
2. Signed by the head of the State or local child support enforcement agency and,
3. Addressed to:
   Commissioner of Internal Revenue
   Attention: PM:S:DS, Room 1603
   1111 Constitution Avenue, N.W.
   Washington, D.C. 20224

It must include:

1. Actions that will be taken by your agency to comply with the safeguard, recordkeeping, and reporting requirements of IRC 6103(p)(4). (See Appendix B).
2. The name(s) and title(s) of the supervisory official(s) who are authorized to request this information.
3. The reason why the return information is needed.
4. The name(s) and title(s) of the official(s) in your agency who will have responsibility for safeguarding the return information (we recommend that this person also be your project coordinator) and,
5. The media in which the requests for computerized return information will be submitted (paper or magnetic tape).

A sample request is shown as Appendix C.

If you have any questions about this procedure, contact the IRS disclosure officer in the district serving your area.

Computerized Return Information (Group 1)

After a contract has been signed, the designated individual within your agency may submit requests for Group 1 information to the director of the appropriate IRS service center, Attention: Taxpayer Relations Branch-Project 419. There are ten different service centers, and the list which indicates the geographic areas serviced by the different centers is included as Appendix D.

You may submit your requests to the IRS in either paper or magnetic tape media. We are attaching specific instructions for each. (See Appendix E). Unless the format is as specified in Appendix E, we will not be able to process your requests.

The data is extracted weekly from the Internal Revenue Service's Individual Master File (IMF) at our National Computer Center, Martinsburg, West Virginia. The IRS is currently reimbursed at 20¢ per request for providing this information.

The normal turnaround time for a request of this kind is 3 to 4 weeks.

Return Information Non-Computerized (Group 2)

You can get Group 2 information from the Internal Revenue Service. The request must include:

a. Taxpayer's name, address, and taxpayer identification number.
b. Tax period for which return information is required.
c. Actions your agency has taken that demonstrate why this information is not available from other sources.
d. Statement that you have previously submitted a Group 1 request or if you have not done so, why you think it is unnecessary.

The IRS has developed Form 6878, Request for Federal Tax Information for use in Child Support Enforcement, which is used to make Group 2 requests. It is a turnaround form and saves both child support enforcement agencies and IRS processing time and ensures that all necessary items are considered. The form is available from the local IRS service center. The following pages include instructions for the form and a sample of a completed Form 6878.

These limitations are very important because if you limit the information you request to the names of the dependents, for example, the IRS may not by law, give you anything more than these names.

If a request does not meet the above criteria, the disclosure officer will note the deficiencies and return it. Otherwise, it will be forwarded for processing.

The agency should submit a Group 2 letter signed by the head of the agency administering Part D of Title IV of the Social Security Act outlining the actions they have taken prior to submitting a Group 2 request. Once the letter is received it is kept on file and the agency need only state that the actions taken conform to those in the letter when submitting a request. The letter should be addressed to the appropriate disclosure officer.
(See Appendix I).

Group 2 requests are sent to the service center director (Attention: Disclosure Officer) who services the geographical area in which the absent parent resides. The disclosure officer will review the request and determine if:

1. The agency has a contract.
2. The request is properly signed.
3. The name, address, I.D. number and period are present.
4. A statement about prior Group 1 requests is present and,
5. There is any specific limiting information present.

We usually get the return from a Federal Records Center. We extract the information and mail it to the requester. The turnaround time is usually 4 to 6 weeks.

The requested information may consist of the amount of the individual's gross income, the names and addresses of payers, names of any dependents reported and updated address information.

A fee of $2.65 will be charged for each record for which information is extracted and provided to the agency.

Instructions for Preparing Form 6878

Request for Federal Tax Information For Use in Child Support Enforcement

Prepare this form in original only. This form is divided into two parts, each containing two sections. Section 1 is identical in both parts and is to be completed by the agency requesting Group 2 information. Section 2 is to be completed by the IRS after its search for the information that has been requested. Part 1 is returned to the agency once it has been completed by the IRS. Part 2 is retained by the IRS for recordkeeping purposes.

Section I.—To Be Completed By The Agency Requesting Group 2 Information.

General Information:
State and Agency Codes: The two digit numbers identifying the appropriate requesting agency should be entered.

Agency Control Number: Use is optional as an internal agency control for requested information.

Taxpayer's Social Security Number: The SSN of the individual for whom the information is being requested must be entered.

Taxpayer's Name and Address: The name and address of the individual for whom the information is being requested must be entered.

From and Return To: The requesting agency must enter its name and address.

Prerequest Actions By Agency

A. Availability of information: Answer 1 or Answer 2 must be checked. Answer 1 is checked if the agency has sent in a letter outlining the actions taken by the agency prior to submitting its request. Answer 2 is checked if no letter is on file with the Service. The reasons given must demonstrate that the requested return information is not reasonably available from other sources.

B. Master File Request: Answer 1 or Answer 2 must be checked. If Answer 2 is checked, the agency must check one or any combination of the reasons listed in "a" through "f" on the form.

Requested Information By Agency: Self explanatory

Agency Authorization: The official who is authorized to request Group 2 information must sign and date the request and provide his or her title.

Section II—To Be Completed By IRS After Search of Records
Item 1: Complete if no information is available.

Item 2: Provide most current address if requested by the agency.

Item 3: Identify the year of the tax return from which the information is being provided.

Item 3a: List dependents claimed on the taxpayer's Form 1040.

Item 3b: List the taxpayer's gross income on the return. (e.g., the amount on line 22 on the 1984 Form 1040.)

Item 3c: Breakdown of the amount in item 4b by amount, type of income and payer.

Action By the Service Center on Agency Request

This section, found on page 4 of the form, is to be completed by the service center processing unit responsible for completing Part 2 of the form. The information on page 4 takes the place of the information formerly entered on Form 6081, Information Request Log (Child Support Enforcement Agencies).

When entering the dates for the actions (e.g., the date the return was requested) be sure the carbon is not behind the page.

Form 6878 (Rev. 4-86)
Department of the Treasury
Internal Revenue Service

Request for Federal Tax Return Information for Use in Child Support Enforcement

SECTION I - To Be Completed by Agency Requesting Information

Under authority of Internal Revenue Code Section 6103(1)(6), we are requesting Federal tax return information (Group II) on the taxpayer named below for the most recent tax return filed, including an updated address.

State Code:	Agency Code:	Names of children for whom support is owed:	Taxpayer's Social Security Number:
00	00	Dino, Dean, Don	987-65-4320

From and Return To *(Agency's name and address)*:

State Office of Child Support Enforcement
1111 Amarillo Avenue
Anystate, USA

Taxpayer's Name and Address:

Calvin Coahoma
42 Dana Road
Anystate, USA

Date address obtained:

PREREQUEST ACTIONS BY AGENCY:

A. Availability of Information *(Check one)*

☒ 1. Our agency has taken its ordinary search actions which we described in our letter of *(Date)* 2-23-83 .

☐ 2. Our agency has taken the following actions and has determined that the requested information is not available from other sources:

B. Master File Request *(Check one)*

☒ 1. Our agency has previously obtained Individual Master File Information (Group I Information).

☐ 2. Our agency has not obtained Group I Information because *(Check applicable reasons a - f below)*:

- ☐ a. We obtained similar information from the custodial parent.
- ☐ b. We obtained similar information from local financial institutions.
- ☐ c. We obtained similar information from records of other State agencies.
- ☐ d. We obtained similar information from relatives or acquaintances of the absent parent.
- ☐ e. We need the names of dependents claimed on the return to establish paternity. Group I information is of no value for this purpose.
- ☐ f. Other reasons *(Explain)*:

REQUESTED INFORMATION BY AGENCY *(Check only the items you need as part of your child support enforcement responsibilities)*:

☒ A. Amounts of gross income ☒ B. Names and addresses of payers of income ☒ C. Names of dependents ☐ D. Updated address

We are requesting Federal tax information regarding the person identified above solely for the purpose of locating, establishing, or collecting child support obligations. We understand that any information you provide us is confidential Federal tax information and we will comply with the safeguard, recordkeeping and reporting requirements of Internal Revenue Code section 6103(p)(4). We will comply with the Disclosure Limitations listed on page 2.

Agency's Authorization *(Signature)*:	Title:	Date:
	Director	1-17-85

SECTION II - To Be Completed by IRS after Search of Records

Disclosure Officer *(Signature)*	Date:

1. No information is available– ☐ for 19_____ ☐ Under Social Security number and name shown ☐ At this time. Please request again after 60 days if still needed.

2. Address Update *(if more current)*:

3. The following information is furnished for tax year [19 85]

3a. Dependents claimed:	3b. Gross Income Shown on Return:
Cisco, Clarenda	$25,000

3c. Description of Taxpayer's Income *(Continue on page 2 if needed)*

Income Amount	Income Type	Payer's Name and Address
20,000	Wages	Brescia Associates, 2 Drew Street, Anystate, USA
5,000	Interest	Colby Bank, 3456 Boone Burough, Anystate, USA

For Paperwork Reduction Act Notice, see page 2. Part I – To be returned to requesting Agency. Form 6878 (Page 1) (Rev. 4-86)

Disclosure Limitations

Unauthorized disclosure, printing, or publishing of any Federal tax return or return information may be punishable by a fine or imprisonment, or both, together with the costs of prosecution, and, in the case of Federal officers or employees, dismissal from office or employment. See section 7213 of the Internal Revenue Code and 18 U.S.C. section 1905. In addition, Code section 7431 provides for civil damages for unauthorized disclosure of such information.

Disposition Instructions

Copies of Tax Returns, Related Documents, Abstracts, and Transcripts

1. Copies provided, together with any additional copies made by the requestor, must be returned to the furnishing IRS office unless specific arrangements have been made for their retention in accordance with Code section 6103(p)(4).

2. Retained copies, other than those that are part of an official hearing or trial record, must be destroyed after they have served their purpose by shredding, masticating, burning, or other process that will render the copies unintelligible

Magnetic Tapes

Tapes should be degaussed after they have served their purpose.

Paperwork Reduction Act Notice

We ask for this information to adequately respond to your request. We need it to ensure that you meet the legal requirements for us to furnish the data you are requesting. If you want the data, you are required to give us this information.

Form 6878 (Rev. 4-86)
Department of the Treasury
Internal Revenue Service

Request for Federal Tax Return Information for Use in Child Support Enforcement

SECTION I - To Be Completed by Agency Requesting Information

Under authority of Internal Revenue Code Section 6103(1)(6), we are requesting Federal tax return information (Group II) on the taxpayer named below for the most recent tax return filed, including an updated address.

State Code:	Agency Code:	Names of children for whom support is owed:	Taxpayer's Social Security Number:
00	00	Dino, Dean, Don	987-65-4320

From and Return To *(Agency's name and address)*:

State Office of Child Support Enforcement
1111 Amarillo Avenue
Anystate, USA

Taxpayer's Name and Address:

Calvin Coahoma
42 Dana Road
Anystate, USA

Date address obtained:

PREREQUEST ACTIONS BY AGENCY:

A. Availability of Information *(Check one)*

☒ 1. Our agency has taken its ordinary search actions which we described in our letter of *(Date)* 2-23-83 .

☐ 2. Our agency has taken the following actions and has determined that the requested information is not available from other sources:

B. Master File Request *(Check one)*

☒ 1. Our agency has previously obtained Individual Master File Information (Group I Information).

☐ 2. Our agency has not obtained Group I Information because *(Check applicable reasons a - f below)*:

- ☐ a. We obtained similar information from the custodial parent.
- ☐ b. We obtained similar information from local financial institutions.
- ☐ c. We obtained similar information from records of other State agencies.
- ☐ d. We obtained similar information from relatives or acquaintances of the absent parent.
- ☐ e. We need the names of dependents claimed on the return to establish paternity. Group I information is of no value for this purpose.
- ☐ f. Other reasons *(Explain)*:

REQUESTED INFORMATION BY AGENCY *(Check only the items you need as part of your child support enforcement responsibilities)*:

☒ A. Amounts of gross income ☒ B. Names and addresses of payers of income ☒ C. Names of dependents ☐ D. Updated address

We are requesting Federal tax information regarding the person identified above solely for the purpose of locating, establishing, or collecting child support obligations. We understand that any information you provide us is confidential Federal tax information and we will comply with the safeguard, recordkeeping and reporting requirements of Internal Revenue Code section 6103(p)(4). We will comply with the Disclosure Limitations listed on page 2.

Agency's Authorization *(Signature)*:	Title:	Date:
	Director	1-17-85

SECTION II - To Be Completed by IRS after Search of Records

Disclosure Officer *(Signature)*	Date:

1. No information is available— ☐ for 19_____ ☐ Under Social Security number and name shown ☐ At this time. Please request again after 60 days if still needed.

2. Address Update *(if more current)*:	3. The following information is furnished for tax year [19 85]	
	3a. Dependents claimed: Cisco, Clarenda	3b. Gross Income Shown on Return: $25,000

3c. Description of Taxpayer's Income *(Continue on page 2 if needed)*

Income Amount	Income Type	Payer's Name and Address
20,000	Wages	Brescia Associates 2 Drew Street Anystate, USA
5,000	Interest	Colby Bank 3456 Boone Burough Anystate, USA

Part 2 – To be retained by IRS

Form 6878 (Page 3) (4-86)

Action by the Service Center on Agency Request

Type of Action	Date
Approved request received from Disclosure	1/18/85
Return requested	1/22/85
Return received	4/5/85
Return sent back to file	4/10/85
Response and Form 5466B handcarried to Disclosure for approval	4/10/85
Approved response mailed	4/19/85
Approved Form 5466B sent to DDE for input	4/26/85
Information forwarded to Disclosure for billing	Not Applicable

☐ Return not found.

Application and Certification Process for Collection of Child Support by the Internal Revenue Service

The IRS provides State child support enforcement agencies a collection avenue when the State's attempts to recover the delinquent amount of child support have failed, and further efforts by the State on a specific collection action would be unproductive. States may use the IRS collection mechanism if they cannot collect the arrearage, if it is a large enough amount and income or asset information indicates there is a good chance that IRS could collect it.

A State child support enforcement agency may apply for the child support collection by IRS only for specific cases. The IRS collection mechanism may be used only for cases in which a court-ordered child support obligation is delinquent. If you apply for collection by IRS, the delinquent amount of child support cannot be less than the court-ordered amount for 3 months and in no case less than $750.

Authorized individuals may apply for IRS child support collection. These include the head of the State child support enforcement agency or other designated State-level official. Apply to the Department of Health and Human Services (DHHS) Regional Office of Child Support Enforcement (OCSE) for certification. For the procedures for preparation and submission of applications to the Regional Office, see HHS, OCSE, Action transmittal OCSE-AT-84-6, dated 8-30-84. Submit applications in a standard text format and give the necessary information for both certification and pursuit of the collection action. The application contains the following:

1. Identifying information about the obligor, including full name, social security number, if known, or date of birth, the obligor's last known address, and the last known place of employment.
2. A description of the assets which could be levied upon and their location, if known.
3. Identifying information on the court order and the children to whom the obligation is owing.
4. The type of request, that is, an initial request or an addition to a previously certified case against the obligor, for example, and the delinquency amount and period of arrearage.
5. A summary of the colletion actions taken in the case, and the reasons why specific collection mechanisms set forth in the State's plan of operation for the child support enforcement program have not been used or have failed to recover the delinquency. If the State's collection mechanism have not been exhausted, explain why further State action in the case would be unproductive. Attach to the application a certified copy of the court order issued for the case and of each additional court order resulting from enforcement attempts. When the OCSE regional office receives an application, a review is conducted to determine that the request meets the certification criteria specified in OCSE-AT-84-6, dated 8-30-84, and complies with Federal regulations, 45 CFR 303.71. The checklist used by OCSE regional offices to review the application is shown in Appendix F. If any of the required information is not present or is insufficient, the regional office will contact the requesting State agency to resolve the matter rather than rejecting the application outright. Applications for IRS collection are reviewed as soon as possible, and a determination is made by the regional office within 15 days after receipt of the application.

The OCSE regional representative has the authority to certify the application for collection by IRS. If an application for collection is approved, the regional representative signs the certification section of the application, and the necessary information is recorded for transmittal purposes. Each certification is assigned a unique control number by the regional office for identification purposes at that time. The original with supporting documents and one copy of the application are forwarded to the IRS service center responsible for the collection activity, i.e. the one in which the delinquent parent is located. The regional office keeps a copy of the application with the supporting documentation, the court orders, and the summary statements of the collection actions attempted for the case. The one remaining copy of the application is forwarded to the requesting State agency.

Applications that do not meet the certification criteria will be disapproved by the regional office if consultation with the State child support enforcement agency does not resolve the issue. If an application is not approved, the regional representative completes the disapproval section of the application, stating the reasons, and returns one copy of the application to the requesting State agency. The original copy of the application with supporting documentation is kept in the regional office, and the remaining copies are destroyed.

Once an application has been certified for collection by IRS, any change in the case status may be reported by submitting a new application, reflecting the revisions, to the OCSE regional office. Applications for IRS collection on a case that was previously submitted cannot be resubmitted until at least six months have elapsed from the date of the latest certification in the case, except to correct an error in the previous application or adjust the case to conform with a retroactively effective court order amendment.

State child support enforcement agencies should send any questions on the certification process to their OCSE regional office.

Request action transmittals from:
National Child Support Enforcement
Reference Center
Office of Child Support Enforcement
6110 Executive Blvd.
Rockville, Md. 20852

Child Support Collection Process

The authority for IRS collection of delinquent child support obligations is in section 6305 of the Internal Revenue Code. (See Appendix G).

HHS forwards certifications to the IRS service center responsible for the district in which the absent parent resides. The service center bills the absent parent and sends a copy to the HHS regional office.

Each month IRS will send the agency a report on any account that had activity in it during the previous month. This could include any collections, transfers to other service centers, or accounts reported uncollectible as well as the current balance.

By law, after the absent parent is billed, 60 days must elapse before IRS can proceed with enforcement action. After the 60-day period, notification of the delinquency is sent to the district office and the account is assigned directly to a field investigator, called a revenue officer. No further notices are routinely sent. The revenue officer will attempt to personally contact the absent parent. However, section 6331(d) of the Code requires that at least 10 days prior to levying on salary and wages the IRS must provide written notification of its intentions to levy. The notification need only be given one time.

The revenue officer will pursue collection as if the delinquency were a tax matter. If the parent is contacted and full payment of the certified amount is not received, the revenue officer will get a collection information statement on the parent's financial condition. The revenue officer will analyze all available financial data to determine the parent's maximum ability to pay and the best way of handling the account. Generally the revenue officer will decide to:

1. Enforce collection against the parent's income or assets,
2. Secure an installment agreement, or
3. Suspend collection activity because the account is not currently collectible.

The IRS may enforce collection, or levy, for child support obligations against any income or assets of the parent except for:

1. Wearing apparel and school books;
2. Fuel, provisions, furniture, and personal effects of not more than $1,500;
3. Books and tools of a trade, business, or profession of not more than $1,000;
4. Undelivered mail;
5. Workmen's compensation;
6. A minimum exemption from levy on wages, salary, and other income of a weekly sum of $75 for self and $25 for each qualifying dependent; and
7. So much of the salary, wages, or other income of an individual as is being withheld in garnishment under a judgment entered into by a court of competent jurisdiction for support of minor children. A levy on salary and wages is continuous from the time of service until it is released or the debt is satisfied. The levy will attach to the net salary minus the exemption for self and dependents.

If the absent parent has ownership interest in property, the property may be seized and sold for payment of the delinquency. Since the sale is to the highest bidder, the amount realized will be the forced sale value rather than fair market value (minus, of course, the balance due on previous encumbrances). In addition, local law, particularly that on joint ownership of property, may depress the property value or even prevent its seizure and sale. If property is sold, IRC 6342 provides that expenses of the seizure and sale will be paid first from the proceeds. Remaining proceeds will be applied to the delinquent child support obligations.

If the financial data shows enforcement action would cause an undue hardship, the revenue officer may recommend an installment agreement based on the parent's income and reasonable living expenses, or declare the account currently uncollectible.

If the revenue officer determines that collection action should be suspended because the account is not currently collectible, he or she will schedule a later investigation if it appears the parent's financial condition will improve, or assets increase in value.

If the taxpayer moves out of the district in which the account is assessed, the account will be transferred to the new district in which the taxpayer lives, unless the account is in suspended status.

Occasionally, despite the sources checked, the revenue officer cannot locate an absent parent who has moved. In these cases the account is reported currently uncollectible.

While the child support obligation remains unpaid, regardless of collection status, refunds from the parent's income tax return may be offset to the liability.

In most instances, a Federal tax lien will be filed with the county or other appropriate office when the delinquency is not immediately paid in full. The lien has the effect, similar to perfecting a judgment, of protecting the Government's interest in the taxpayer's assets. It will be particularly effective in the event the taxpayer sells real property or loses it through foreclosure.

Certain other administrative and judicial collection techniques, such as redemption and sale of foreclosed property, are available under limited circumstances.

Using Federal Locator Service

Using the Federal Parent Locator Service to Get Address Information from Internal Revenue Service

The Federal Parent Locator Service (FPLS) is mandated by Public Law 93-647 and carried out through the Office of Child Support Enforcement (OCSE) within the Department of Health and Human Services (DHHS). The FPLS provides address and social security number information from Federal sources to State and local child support agencies for locating absent parents for child support enforcement purposes. In addition, the Parental Kidnapping Prevention Act of 1980 authorizes the FPLS to provide address and social security number information to the Federal Bureau of Investigation, U.S. Attorneys, and other authorized persons in States with Parental Kidnapping agreements for parental kidnapping and child custody cases. The FPLS system is a two-phase computerized information exchange network between the States and the FPLS, and between the FPLS and the various Federal departments and agencies that have address and/or social security number information.

Public Law 93-647 requires State agencies to operate a State PLS to locate absent parents using statewide resources and to request information from the FPLS. Each State PLS works with the FPLS and acts as a clearinghouse for authorized persons who want to get information on the whereabouts of an absent parent. State child support enforcement agencies can designate additional access points in addition to the State PLS for requesting information from the FPLS. Through the FPLS, a State PLS can get the most recent social security number(s), employer address(es) and home address(es) that the Social Security Administration (SSA) and the Internal Revenue Service (IRS) have on file for an absent parent.

The FPLS must have the social security number of an absent parent in order to request from IRS the most recent tax filing address. If the social security number is unknown, the State may request a search of the Social Security Administration's records for the correct SSN. Pursuant to Public Law 98-378, States now can obtain social security numbers of absent parents from IRS. This is accomplished by providing the SSN of the custodial parent. Then if the couple filed a joint return within the last three years, IRS provides the corresponding SSN (the absent parent's), if available.

The Federal PLS submits requests for tax filing address information to IRS on magnetic tape each week in order to get the information to the State agencies, the FBI and U.S. Attorneys in the shortest possible time. IRS searches its Individual Master File records for address information and passes back the results to the FPLS within two weeks. The FPLS sends the IRS search results, that is, the address, or the reasons that prevented an address from being obtained, to the requesting agency. If an address is obtained, the FPLS also gives the year and month in which the tax period ended for the return associated with the address. If IRS has no record of a particular social security number in its files, this fact is transmitted to the requesting agency. In addition, if an address is not available because the individual's name on IRS records does not match the one Federal PLS submitted, the State is notified.

The entire information exchange takes about 4 weeks from the time the request is first submitted to the Federal PLS until the IRS search results are returned to the State agency.

For additional information about the Federal Parent Locator Service contact:

Office of Child Support Enforcement
Federal Parent Locator Service
6110 Executive Boulevard
Rockville, Maryland 20852

Security

A major part of security is state of mind. You must be aware at all times that tax information in your possession is confidential. Just as you would not want your tax information made available to the public, so too, others have the same desire. Congress has imposed both civil and criminal sanctions for improper disclosure.

Besides being security conscious, certain practices must be followed when dealing with this information:

1. Segregate it from other information to the extent possible.
2. Limit access to those with a need-to-know.
3. Lock it up when not in use. The extent to which you must safeguard this information is determined by the type and amount in your possession. Each office will be evaluated on a case-by-case basis. If you have any questions as to what security is necessary in your office, contact the IRS district disclosure officer. See Publication 1075, Tax Information Security Guidelines for Federal, State and Local Agencies for safeguard procedures required to protect the confidentiality of returns and return information.

General Suggestions

1. Consider using the same individual as project coordinator and safeguard official. This limits the number of hands tax information must pass through.
2. IRS information is most current in July when timely filed returns have recently been processed.
3. Before sending requests, be sure they are signed by the proper individuals.
4. Although IRS information may not be used in litigation, this does not preclude you from verifying this information from another source and then using it in your court action.
5. Although the IRS will search for assets on collection cases, any information provided by the State will help in expediting collection. Using Group 2 requests is a good way of getting asset information and of evaluating the ultimate potential of a case for collection.
6. If you have any questions about procedures, contact the IRS or HHS representative. For address information and pre-certification collection information, contact the HHS regional representative. For Group 1 or 2 information, contact the IRS service center disclosure officer. For post-certification collection questions, contact the district disclosure officer.
7. The Federal PLS is an address information source which should usually be used before making a Group 2 request, or application for collection, if the whereabouts of the absent parent is unknown.

Central Region—Disclosure Officers

Name	Office	Address	FTS Phone Commercial Phone
George Miller	Regional/Service Center Disclosure Officer	P.O. Box 267 Stop 68 Covington, KY 41019	778-5662 (606) 292-5662
Linda Everman	Cincinnati	P.O. Box 1818 Cincinnati, OH 45201	684-3852 (513) 684-3852
Steve Henstridge	Cleveland	P.O. Box 99181 Cleveland, OH 44199	942-7163 (216) 942-7163
Linda Brown	Detroit	P.O. Box 32500 Stop 11 Detroit, MI 48232	226-3394 (313) 226-3394
Kenneth B. Spencer	Indianapolis	P.O. Box 44687 Stop 27 Indianapolis, IN 46244	331-2742 (317) 269-2742
Edwin Ward	Louisville	P.O. Box 1735 Stop A-1 Louisville, KY 40201	352-6008 (502) 582-6008
Jeaneen Heiskell	Parkersburg	P.O. Box 1388 Parkersburg, WV 26102	923-6616 (304) 923-6616

Mid-Atlantic Region—Disclosure Officers

Name	Office	Address	FTS Phone Commercial Phone
Paul Dicecco	Regional Office	841 Chestnut St. Philadelphia, PA 19107	597-7146 (215) 597-7146
Janet Simonik	Baltimore	FOB P.O. Box 1018 Baltimore, MD 21203	922-3168 (301) 962-3168
David E. Sullivan	Newark	P.O. Box 1261 Room 1535 Newark, NJ 07101	341-2494 (201) 645-2494
Paul DiCecco	Philadelphia	P.O. Box 12010 Philadelphia, PA 19105	597-7146 (215) 597-7146
Lou Romito	Pittsburgh	P.O. Box 2488 Pittsburgh, PA 15230	722-5655 (412) 644-5655
George Sutton	Richmond	P.O. Box 10049 Richmond, VA 23240	952-2172 (804) 771-2172
Tom Sutor	Wilmington	P.O. Box 2415 Wilmington, DE 19899	487-6053 (302) 573-6053
Steve Sappey	Foreign Operations	1325 K St., N.W. Washington, D.C. 20225 Room 810	566-5980 (202) 566-5980

Midwest Region—Disclosure Officers

Name	Office	Address	FTS Phone Commercial Phone
John Flershem	Regional Office	1 North Wacker Drive 9th Floor Chicago, IL 60606	886-7006 (312) 886-7006
Virgil Ford	Aberdeen	P.O. Box 370 Aberdeen, SD 57401	782-7215 (605) 225-0250 Ext. 215
Betty Fannin	Chicago	230 S. Dearborn Street Room 2759 Chicago, IL 60690	353-6624 (312) 353-6624
Ted Reis	Des Moines	P.O. Box 1337 Room 457 (Stop 4-1) Des Moines, IA 50305	862-4170 (515) 284-4170
David Haugh	Fargo	P.O. Box 508 Fargo, ND 58102	783-5141 (701) 237-5771 Ext. 141
John Rigler	Helena	Federal Building 301 S. Park Avenue Drawer 10016 Helena, MT 59626	585-5244 (406) 449-5244
Fred Damaske	Milwaukee	P.O. Box 495 Room 436 Milwaukee, WI 53201	362-3427 (414) 291-3427
Cathy Bombere	Omaha	P.O. Box 1052 Downtown Station Room 102 Omaha, NE 68101	864-3503 (402) 221-3503
Ralph Well	St. Louis	P.O. Box 1548 Room 951 St. Louis, MO 63188	279-6243 (314) 425-6243
Laureen Foard	St. Paul	316 No. Robert Street Room 422 St. Paul, MN 55101	725-7720 (612)725-7720
Kathy Barley	Springfield	P.O. Box 1468 Springfield, IL 62701	955-4393 (217) 492-4393

North-Atlantic Region—Disclosure Officers

Name	Office	Address	FTS Phone Commercial Phone
James F. Hamilton	Regional Office	90 Church St. Station New York, NY 10007	264-7723 (212) 264-7723
John Touhy	Albany	Leo O'Brien Federal Office Building Clinton Avenue & N. Pearl Street Albany, NY 12207	562-4297 (518) 472-4297

North-Atlantic Region—Disclosure Officers

Name	Office	Address	FTS Phone Commercial Phone
John S. Rozos	Augusta	P.O. Box 787 Augusta, ME 04330	833-6444 (207) 622-6444
Fred Messuri	Boston	P.O. Box 9097 JFK Post Office Boston, MA 02203	223-4079 (617) 223-4079
Vacant	Brooklyn	35 Tillary Street Brooklyn, NY 11201	649-6535 (718) 780-6535
Karen Young	Buffalo	P.O. Box 1040 Niagara Square Station Buffalo, NY 14201	437-5371 (716) 846-5371
Richard Schutz	Burlington	11 Elmwood Avenue Burlington, VT 05401	832-6358 (802) 951-6358
Frederic Measer	Hartford	135 High Street Hartford, CT 06103	244-2669 (203) 722-2669
Jane Loughlin	Manhattan	120 Church Street New York, NY 1007	264-4413 (212) 264-4413
Frank Soto	Portsmouth	80 Daniel Street Portsmouth, NH	834-0559 (603) 436-0559
Paul Howard	Providence	380 Westminster Mall Providence, RI 02903	838-4888 (401) 528-4888

Southeast Region—Disclosure Officers

Name	Office	Address	FTS Phone Commercial Phone
Jean Pate	Regional/District Disclosure Office Atlanta	275 Peachtree St., N.E. P.O. Box 1037 Room 554 Atlanta, GA 30301	242-6033 (404) 221-6033
Karen Czeskleba	Birmingham	500 22nd Street South Stop 316 Birmingham, AL 35233	229-0230 (205) 254-0230
Michael Barnett	Columbia	Federal Office Bldg. 1835 Assembly Street Columbia, SC 29201	677-5109 (803) 765-5109
Al Bunton	Greensboro	Federal Office Bldg. 320 Federal Place Room 256 P.O. Box 20541 Greensboro, NC 27420	699-5737 (919) 378-5737
Margaret Brenner	Jackson	Federal Office Bldg. 100 W-Capital Street Jackson, MS 39269	490-5075 (601) 969-5075

Southeast Region—Disclosure Officers

Name	Office	Address	FTS Phone Commercial Phone
Barbara Ferris	Jacksonville	Federal Office Bldg. 400 W. Bay Street Room 743, Stop 180 P.O. Box 35045 Jacksonville, FL 32202	946-2541 (904) 791-2541
Lynda Sisson	Little Rock	P O. Box 3778 Stop #3 Little Rock, AR 72203	740-5838 (501) 378-5838
James Hobbs	Nashville	U.S. Courthouse 801 Broadway, Room 471 MDP #3 Nashville, TN 37202	852-5004 (615) 251-5004
Nesbit Parker	New Orleans	500 Camp Street New Orleans, LA 70130	682-4570 (504) 589-4570

Southwest Region—Disclosure Officers

Name	Office	Address	FTS Phone Commercial Phone
Coy Wilson	Regional Office	7839 Churchill Way Stop 7000-RO Dallas, TX 75251	729-4857 (214) 767-4857
John Lindsley	Albuquerque	P.O. Box 1967 Alburquerque, NM 87103	474-3760 (505) 766-3760
Jackie Wallace	Austin	P.O. Box 1448 Stop 620 Austin, TX 78767	772-5865 (512) 449-5865
Shirley White	Cheyenne	308 West 21st Street Cheyenne, WY 82001	328-2325 (370) 778-2325
Al Stroud	Dallas	1100 Commerce Street Code 428 Dallas, TX 75242	729-1427 (214) 767-1427
Ed Zimmerman	Denver	1050 17th Street Denver, CO 80265	564-3998 (303) 844-3998
Vicki Braun	Houston	3223 Briarpark Mail Stop 7000 H.B.P. Houston, TX 77042	526-8216 (713) 953-6216
Paul Nichols	Oklahoma City	P.O. Box 66 Stop T-D Oklahoma City, OK 73101	736-5211 (405) 231-5211
Will Fisher	Phoenix	2120 N. Central Ave. Stop 450 Phoenix, AZ 85004	261-6700 (602) 261-6700
John Haacke	Salt Lake City	465 S. 400 East Salt Lake City, UT 84111	588-6287 (801) 524-6287
Pat Korth	Wichita	P.O. Box 400 Wichita, KS 67201	752-6450 (316) 269-6450

Western Region—Disclosure Officers

Name	Office	Address	FTS Phone Commercial Phone
Beverly Weber	Regional Office	1650 Mission Street Room 505 San Francisco, CA 94103	556-0630 (415) 556-0630
Olga Rhodes	Anchorage	949 E. 36th Avenue Anchorage, AK 99508	(907) 261-4255 (907) 261-4255
Julie Bushman	Boise	550 West Fort Street Boise, ID 83724	554-9038 (208) 384-9038
Richard Oki	Honolulu	RJKK Federal Bldg. 300 Ala Moana Blv. P.O. Box 50089 Honolulu, HI 96850	(808) 546-8932 (808) 546-8932
LeVerne Arnold	Laguna Niguel	Chet Holifield Federal Building 24000 Avila Road P.O. Box A-7 Laguna Niguel, CA 92677	796-4438 (714) 831-4438
Ginny Ryback	Los Angeles	300 N. Los Angeles St. P.O. Box 391 Los Angeles, CA 90053	798-5504 (213) 894-5504
Joanne Faber	Portland	1220 S.W. 3rd Avenue Room 835 P.O. Box 3341 Portland, OR 97208	423-6356 (503) 221-6356
Maria Ostro	Las Vegas	300 Booth Street P.O. Box 891 Reno, NV 89504	598-6112 (702) 388-6112
Duane Jones	Sacramento	2345 Fair Oaks Blvd. Sacramento, CA 95825	460-4074 (916) 978-4074
John Moore	San Francisco	P.O. Box 36020 San Francisco, CA 94102	556-7467 (415) 556-7467
Dorothy Clifton	San Jose	P.O. Box 100 San Jose, CA 95103	466-7166 (408) 291-7166
Charles W. Ervin	Seatttle	915 2nd Avenue Stop 625 Seattle, WA 98174	399-5090 (206) 442-5090

OCSE Regional Representatives

Region I

Connecticut, Maine, Massachusetts, New Hampshire, Rhode Island, Vermont

Mr. Hugh Galligan
Regional Representative, OCSE
150 Causeway Street
Room 1300
Boston, Massachusetts 02114
Telephone Number:
617-223-1138
FTS: same

Region II

New York, New Jersey, Puerto Rico, Virgin Islands

Mr. Thomas DePippo
Regional Representative, OCSE
Federal Building—Room 4016
26 Federal Plaza
New York, New York 10007
Telephone Number:
212-264-4021
FTS: same

Region III

Delaware, Maryland, Pennsylvania, Virginia, West Virginia, and District of Columbia

Mr. Daniel Fascione
Regional Representative, OCSE
P.O. Box 8409 (3535 Market Street)
Philadelphia, Pennsylvania 19101
Telephone Number:
215-596-1396
FTS: same

Region IV

Alabama, Florida, Georgia, Kentucky, Mississippi, North Carolina, South Carolina, Tennessee

Mr. Charles Post
Regional Representative, OCSE
Suite 1801
101 Marietta Tower
Atlanta, Georgia 30323
Telephone Number:
404-221-2180
FTS-242-2180

Region V

Illinois, Indiana, Michigan, Minnesota, Ohio, Wisconsin

Vacant
Regional Representative, OCSE
18th Floor
300 South Wacker Drive
Chicago, Illinois 60606
Telephone Number:
312-353-5415
FTS: same

Region VI

Arkansas, Louisiana, New Mexico, Oklahoma, Texas

Mr. Arlus Johnston
Regional Representative, OCSE
1200 Main Tower Building—Suite 1345
Dallas, Texas 75202
Telephone Number:
214-729-3749
FTS: same

OCSE Regional Representatives (continued)

Region VII

Iowa, Kansas, Missouri, Nebraska

Mr. Max Smith
Regional Representative, OCSE
601 East 12th Street—Room 1759
Kansas City, Missouri 64106
Telephone Number:
816-374-3584
FTS-758-3584

Region VIII

Colorado, Montana, North Dakota, South Dakota, Utah and Wyoming

Mr. William Kelsay
Regional Representative, OCSE
Room 11037, Federal Office Bldg.
19th and Stout Streets
Denver, Colorado 80202
Telephone Number:
303-837-5661
FTS-327-5661

Region IX

Arizona, California, Hawaii, Nevada, Guam

Ms. Edwina Peters
Regional Representative, OCSE
50 United Nations Plaza
Federal Office Building—Room 557
San Francisco, California 94102
Telephone Number:
415-556-5176
FTS: same

Region X

Alaska, Idaho, Oregon, Washington

Mrs. Ruthie Jackson
Regional Representative, OCSE
Arcade Plaza Building
1321 Second Avenue—Mail Stop 143
Seattle, Washington 98101
Telephone Number:
206-442-0943
FTS-399-0943

Appendix A
IRS Service Center Disclosure Officers

Andover Service Center

Vacant
310 Lowell Street
Stop #218
Andover, MA 01812

FTS Phone: 840-5618
Commercial Phone: (617) 681-5618

Atlanta Service Center

Betty Barksdale
IRS Service Center
Mail Stop 93
P.O. Box 47-421
Doraville, GA 30362

FTS Phone: 232-2087
Commercial Phone: (404) 455-2087

Austin Service Center

Mike Perkins
P.O. Box 934
Stop 7000
Austin, TX 78767

FTS Phone: 760-8012
Commercial Phone: (512) 462-8012

Brookhaven Service Center

Thomas V. Chisari
P.O. Box 400
Stop 241
Holtsville, NY 11742

FTS Phone: 663-6766
Commercial Phone: (516) 654-6766

Cincinnati Service Center

George Miller
P.O. Box 267
Stop 68
Covington, KY 41019

FTS Phone: 778-5662
Commercial Phone: (606) 292-5662

Fresno Service Center

Don Oliver
P.O. Box 12866
Fresno, CA 93779

FTS Phone: 461-6188
Commercial Phone: (209) 488-6188

Kansas City Service Center

Phyllis Murphy
2306 East Bannister Road
Kansas City, MO 64131

FTS Phone: 926-5734
Commercial Phone: (816) 926-5792

Memphis Service Center

Tom Willett
3131 Democrat Road
P.O. Box 30309
Airport Mail Facility
Mail Stop 30
Memphis, TN 38130

FTS Phone: 228-5190
Commercial Phone: (901) 365-5190

Ogden Service Center

Jay Hammer
P.O. Box 9941
Ogden, UT 84409

FTS Phone: 586-6514
Commercial Phone: (801) 625-6514

Philadelphia Service Center

Kris Kubiak
P.O. Box 245
Bensalem, PA 19020

FTS Phone: 481-2536
Commercial Phone: (215) 969-2536

Appendix B
Section 6103(p)

Excerpt from the Internal Revenue Code Sec. 6103. Confidentiality and Disclosure of Returns and Return Information

(p) Procedure and Recordkeeping.

(1) Manner, time, and place of inspections.—

Requests for the inspection or disclosure of a return or return information and such inspection or disclosure shall be made in such manner and at such time and place as shall be prescribed by the Secretary.

(2) Procedure.—

(A) Reproduction of returns.—
A reproduction or certified reproduction of a return shall, upon written request, be furnished to any person to whom disclosure or inspection of such return is authorized under this section. A reasonable fee may be prescribed for furnishing such reproduction or certified reproduction.

(B) Disclosure of return information.—
Return information disclosed to any person under the provisions of this title may be provided in the form of written documents, reproductions of such documents, films or photo-impressions, or electronically produced tapes, disks, or records, or by any other mode or means which the Secretary determines necessary or appropriate. A reasonable fee may be prescribed for furnishing such return information.

(C) Use of reproductions.—
Any reproduction of any return, document, or other matter made in accordance with this paragraph shall have the same legal status as the original, and any such reproduction shall, if properly authenticated, be admissible in evidence in any judicial or administrative proceeding as if it were the original, whether or not the original is in existence.

(3) Records of inspection and disclosure.—

(A) System of recordkeeping.—
Except as otherwise provided by this paragraph, the Secretary shall maintain a permanent system of standardized records or accountings of all requests for inspection or disclosure of returns and return information (including the reasons for and dates of such requests) and of returns and return information inspected or disclosed under this section. Notwithstanding the provisions of section 552a(c) of Title 5, United States Code, the Secretary shall not be required to maintain a record of accounting of requests for inspection or disclosure of returns and return information, or of returns and return information inspected or disclosed, under the authority of subsection (c), (e), (h), (l), (3) (A), or (4), (i) (4), or (7) (A) (ii), (k) (l) (2), or (6), (1) (1), (4) (B), (5), (7), (8), (9), or (10), (m), or (n). The records or accountings required to be maintained under this paragraph shall be available for examination by the Joint Committee on Taxation or the Chief of Staff of such joint committee. Such record or accounting shall also be available for examination by such person or persons as may be, but only to the extent, authorized to make such examination under section 552a(c)(3) of Title 5, United States Code.

(B) Report by the Secretary.—
The secretary shall, within 90 days after the close of each calendar year, furnish to the Joint Committee on Taxation a report with respect to, or summary of, the records or accountings described in subparagraph (A) in such form and containing such information as such joint committee or the Chief of Staff of such joint committee may designate. Such report or summary shall not, however, include a record or accounting of any request by the President under subsection (g) for, or the disclosure in response to such request of, any return or return information with respect to any individual who, at the time of such request, was an officer or employee of the executive branch of the Federal Government. Such report of summary, or any part thereof, may be disclosed by such joint committee to such persons and for such purposes as the joint committee may, by record vote of a majority of the members of the joint committee, determine.

(C) Public report on disclosures.—
The Secretary shall, within 90 days after the close of each calendar year, furnish to the Joint Committee on Taxation for disclosure to the public a report with respect to the records or accountings described in subparagraph (A) which—

(i) provides with respect to each Federal agency, each agency, body, or commission described in subsection (d), (i)(3)(B) (i), or (1)(6) and the General Accounting Office the number of—

(1) requests for disclosure of returns and return information,

(11) instances in which returns and return information were disclosed pursuant to such requests or otherwise

(111) taxpayers whose returns, or return information with respect to whom, were disclosed pursuant to such requests, and,

(ii) describes the general purposes for which such requests were made.

(4) Safeguards.—
Any Federal agency described in subsection (h) (2), (h)(6), (i)(1), (2), (3), or (5), (j)(1) or (2), (1)(1), (2), (3) (5), or (10) or (o)(1), the General Accounting Office, or any agency, body, or commission described in subsection (d), (i)(3)(B)(i), or (1)(6), (7), (8), or (9) shall, as a condition for receiving returns and return information—

(A) establish and maintain, to the satisfaction of the Secretary, a permanent system of standardized records with respect to any request, the reason for such request and the date of such request made

by or of it and any disclosure of return or return information made by or to it;

(B) establish and maintain, to the satisfaction of the Secretary, a secure area or place in which such returns or return information only to persons whose duties or responsibilities require access and to whom disclosure may be made under the provisions of this title;

(C) restrict, to the satisfaction of the Secretary, access to the returns or return information only to persons whose duties or responsibilities require access and to whom disclosure may be made under the provisions of this title;

(D) provide such other safeguards which the Secretary determines (and which he prescribes in regulations) to be necessary or appropriate to protect the confidentiality of the returns or return information;

(E) furnish a report to the Secretary, at such time and containing such information as the Secretary may prescribe, which describes the procedures established and utilized by such agency, body, or commission or the General Accounting Office for ensuring the confidentiality of returns and return information required by this paragraph; and

(F) upon completion of use of such returns or return information—

(i) in the case of an agency, body or commission described in subsection (d), (i)(3)(B)(i), or (1)(6), (7), (8), or (9) return to the Secretary such returns or return information (along with any copies made therefrom) or make such returns or return information undisclosable in any manner and furnish a written report to the Secretary describing such manner; and

(ii) in the case of an agency described in subsections (h)(2), (h)(6), (i)(1), (2), (3), or (5) (j)(1) or (2), (1)(1), (2), (3), (5), or (10) or (o)(1), or the General Accounting Office either—

(1) return to the Secretary such returns or return information (along with any copies made therefrom),

(11) otherwise make such returns or return information undisclosable, or

(111) to the extent not so returned or made undisclosable, ensure that the conditions of subparagraphs (A), (B), (C), (D), and (E) of this paragraph continue to be met with respect to such returns or return information, except that the conditions of subparagraphs (A), (B), (C), (D), and (E) shall cease to apply with respect to any return or return information if, and to the extent that, such return or return information is disclosed in the course of any judicial or administrative proceeding and made a part of the public record thereof. If the Secretary determines that any such agency, body, or commission or the General Accounting Office has failed to, or does not, meet the requirements of this paragraph, he may, after any proceedings for review established under paragraph (7), take such actions as are necessary to ensure such requirements are met, including refusing to disclose returns or return information to such agency, body, or commission or the General Accounting Office until he determines that such requirements have been or will be met.

5. Report on procedures and safeguards.—

After the close of each calendar quarter, the Secretary shall furnish to each committee described in subsection (f)(1) a report which describes the procedures and safeguards established and utilized by such agencies, bodies, or commissions and the General Accounting Office for ensuring the confidentiality of returns and return information as required by this subsection. Such report shall also describe instances of deficiencies in, and failure to establish or utilize, such procedures.

(6) Audit of procedures and safeguards.—

(A) Audit by Comptroller General.—The Comptroller General may audit the procedures and safeguards established by such agencies, bodies, or commissions pursuant to this subsection to determine whether such safeguards and procedures meet the requirements of this subsection and ensure the confidentiality of returns and return information. The Comptroller General shall notify the Secretary before any such audit is conducted.

(B) Records of insepction and reports by the Comptroller General.—The Comptroller General shall—

(i) maintain a permanent system of standardized records and accounting of returns and return information inspected by officers and employees of the General Accounting Office under subsection (i)(7)(A)(ii) and shall, within 90 days after the close of each calendar year, furnish to the Secretary a report with respect to, or summary of, such records or accountings in such form and containing such information as the Secretary may prescribe, and

(ii) furnish an annual report to each committee described in subsection (f) and to the Secretary setting forth his findings with respect to any audit conducted pursuant to subparagraph (A).

The Secretary may disclose to the Joint Committee any report furnished to him under clause (i).

(7) Administrative review.—

The Secretary shall by regulations prescribe procedures which provide for administrative review of any determination under paragraph (4) that any agency, body, or commission described in subsection (d) has failed to meet the requirements of such paragraph.

(8) State law requirements.—

(A) Safeguards.—Notwithstanding any other provision of this section, no return or return information shall be disclosed after December 31, 1978, to any officer or employee of any State which requires a taxpayer to attach to, or include in, any State tax return a copy of any portion of his Federal return, or information reflected on such Federal return, unless such State adopts provisions of law which protect the confidentiality of the copy of the Federal return (or portion thereof) attached to, or the Federal return information reflected on such State tax return.

(B) Disclosure of returns or return information in State returns.—Nothing in subparagraph (A) shall be construed to prohibit the disclosure by an officer or employee of any State of any copy of any portion of a Federal return or any information on a Federal return which is required to be attached or included in a State return to another officer or employee of such State (or political subdivision of such State) if such disclosure is specifically authorized by State law.

*Refer to Publication 1075, (Rev. 5-85), Tax Information Security Guidelines for Federal, State and Local Agencies.

Appendix C

Mr. Jerome Kurtz
Commissioner of Internal Revenue
1111 Constitution Avenue N.W.
Washington, D.C. 20224

Attention: Director, Disclosure Operations Division

Dear Mr. Kurtz:

The (insert name of agency and State or county) operates a program of child support enforcement pursuant to the provisions of Part D, Title IV of the Social Security Act. We wish to enter into a contractual agreement with the Internal Revenue Service to receive return information available pursuant to (1) Internal Revenue Code Section 6103(l)(6)(A)(i) regarding filing status, amounts and nature of income and number of dependents reported and (2) Code Section 6103(l)(6)(A)(ii) regarding amounts of gross income, names and addresses of the payors of such income, and the names of dependents reported.

The return information specified above is needed for the purpose of, and will be used only to the extent necessary in, establishing and collecting child support obligations pursuant to Part D, Title IV of the Social Security Act. None of the information so obtained will be disclosed to third parties or in litigation relating to the collection or establishment of child support obligations.

In order to comply with the safeguard requirements of Internal Revenue Code Section 6103(p)(4), we agree to:

(1) establish and maintain a permanent system of standardized records with regard to all requests made for return information, the reason for such requests, the date the requests are made and the return information received, and the name of the employee having access to the information;

(2) store the return information during non-duty hours or when not in use, in a locked container in a specifically designated place;

(3) limit access to file keys and safe combinations to the agency official responsible for safeguarding the return information and a maximum of two alternates who may permit access to the return information in the absence of such official;

(4) restrict access to the return information to those agency employees who are authorized to inspect and use the information;

(5) maintain the return information obtained from IRS separate from agency case files;

(6) assure that mail received from IRS containing return information is not opened prior to delivery to the agency official responsible for safeguarding the information;

(7) transmit return information between agency offices in double-sealed envelopes to be opened by addressee only;

(8) upon completion of the use of the return information, IRS information will be (insert statement as to whether the information will be returned to IRS or destroyed - if to be destroyed, also state the method of destruction) ;

(9) furnish a report annually to the IRS District Director which (a) describes the procedures established and used for ensuring the confidentiality of the return information requested and received and (b) identifies what return information has been disposed of and the date and manner of disposal.

The supervisory officials authorized to request return information under this procedure are (insert names and titles of authorized agency officials) . The official responsible for safeguarding the return information is (insert the name and title of one official only) .

Requests for master file return information will be submitted on (specify one mode only for submitting requests - whether on magnetic tape, punched cards or paper) .

Sincerely,

(name, title and signature of the head of the IV-D agency)

Appendix D
Service Center Addresses

Andover Service Center

Vacant
P.O. Box 526
Andover, MA 01810

New York (other than New York City and counties of Nassau, Rockland, Suffolk and Westchester), Connecticut, Maine, Massachusetts, New Hampshire, Rhode Island, Vermont (Minnesota effective 1-1-86)

Atlanta Service Center

Betty Barksdale
IRS Service Center
Mail Stop #93
P.O. Box 47-421
Doraville, GA 30362

Alabama, Florida, Georgia, Mississippi, South Carolina

Austin Service Center

Michael Perkins
P.O. Box 934
Stop 7000
Austin, TX 78767

Kansas, Louisiana, New Mexico, Oklahoma, Texas (effective 1-1-86)

Brookhaven Service Center

Thomas Chisari
1040 Waverly Avenue
Stop 241
Holtsville, NY 11799

New Jersey, New York City, and New York counties of Nassau, Rockland, Suffolk, and Westchester

Cincinnati Service Center

George Miller
P.O. Box 267
Stop 68
Covington, KY 41019

Michigan, Ohio (Kentucky, West Virginia effective 1-1-86)

Fresno Service Center

Don Oliver
P.O. Box 12866
Fresno, CA 93779

California, Hawaii

Appendix D
Service Center Addresses

Kansas City Service Center

Phyllis Murphy
2306 East Bannister Road
Kansas, MO 64131

Illinois, Iowa, Missouri, Wisconsin

Memphis Service Center

Tom Willett
3131 Democrat Road
P.O. Box 30309
Airport Mail Facility
Mail Stop 30
Memphis, TN 38130

Indiana, North Carolina, Tennessee, Virginia (Arkansas effective 1-1-86)

Ogden Service Center

Jay Hammer
P.O. Box 9941
Ogden, UT 84409

Alaska, Arizona, Colorado, Idaho, Montana, Nebraska, Nevada, North Dakota, Oregon, South Dakota, Utah, Washington, Wyoming, (Laguna Niguel, Los Angeles effective 1-1-86)

Philadelphia Service Center

Kris Kubiak
P.O. Box 245
Bensalem, PA 19020

District of Columbia, Delaware, Maryland, Pennsylvania, (U.S. citizens residing in) U.S. possessions and foreign countries

Appendix E
General—Input

An authorized agency has the options of:

1. Paper input/paper output
2. Magnetic tape input/magnetic tape output
3. Magnetic tape input/paper output

Validity checks will be performed on all input received at the Internal Revenue Service Centers prior to running the data against the Individual Master File. Inputs containing errors, for example, an alpha in the Social Security Number field or an incorrect Agency Code will be rejected. If an input record is rejected, it will be returned to an agency unless we cannot identify to which agency it belongs. This will indicate, therefore, not only that the record contained an error, but also that it was not processed.

Each record must have the following:

1. State Code—a two digit number assigned by IRS representing an IRS District Office Code.
2. Media Indicator—a one digit number which indicates the type of input/output for an agency.
   a. 0 = paper input/paper output
   b. 2 = magnetic tape input/magnetic tape output
   c. 3 = magnetic tape input/paper output
3. Agency Code—a two digit number with a valid range of 00-99 assigned by IRS for identifying an authorized agency.
4. Social Security Number—a nine digit number, excluding hyphens, submitted by the authorized agency for each request used to find a taxpayer's account on our Individual Master File. The same number cannot appear in all nine positions, e.g., 888888888. Zeros cannot be grouped together in positions 1-3, 4-5, or 6-9 as in the following examples:
   a. Positions 1-3 000123456
   b. Positions 4-5 123004567
   c. Positions 6-9 123450000

   Also, the SSN cannot begin with the number nine (9).
5. Name Control—Generally this is the first four characters (including hyphens) of the last names:
   a. John Brown . . . . . BROW
   b. John Lea-Smith . . . . . LEA-

   In surnames of less than four characters or hyphens, the remaining positions are blank:
   a. John En, Sr. . . . . EN
   b. Mary Doe . . . . . DOE

   Disregard blanks or apostrophes between letters and include words preceding the surname such as "DI," "DE" and "de la" as part of the surname:
   a. John O'Neil . . . . . ONEI
   b. John Di Angelo . . . . . DIAN

   Certain Spanish phrases or their abbreviations, which precede the surname, are not to be included in the Name Control:
   a. ESP.
   b. ESP. DE . . . . . "wife of"
   c. ESPOSA DE
   d. VDA.
   e. VDA. DE . . . . . "widow of"
   f. VIUDA DE
   g. Elena Torres vda de Conto . . . . . CONT

   The small letter "y", which is a single letter between parts of the surname, also is not part of the Name Control:
   a. Juan de la Rose y Obregon . . . . . DELA

   The mother's maiden name used as a suffix to the surname and certain other suffixes are parts of the surname for Name Control purposes:
   a. Jose Alvarado Nogales . . . . . ALVA
   b. Pedro Paz-Ayala . . . . . PAZ-
6. Project Code—a constant "419" for use by IRS
7. Control Number—a four digit number assigned by IRS for use in controlling input through various functions.

Specific Input

Input for this program are paper, or magnetic tape.

1 Paper—
All paper input must be typed or printed in the format of Schedule A below.

Schedule A
Paper Input

State Code	Media Indicator	Agency Code	Social Security Number	Name Control	Project Code	Control Number
23	0	01	012345678	SMIT	419	9345
23	0	01	123456789	JONE	419	9345
23	0	01	234567890	BROW	419	9345
23	0	01	345678901	WU	419	9345
23	0	01	456789012	PAN-	419	9345
23	0	01	567890123	ONEI	419	9345
23	0	01	678901234	DELA	419	9345
23	0	01	789012345	ARNO	419	9345
23	0	01	890123456	WILS	419	9345
23	0	01	001234567	WILS	419	9345

Plain white bond paper is acceptable. There can be more than one entry per page. For a record to be processed, all data items must be present. Any data item not present will prevent the record from being processed. The media indicator is "0" for paper input.

2. Magnetic Tape—
The tape must be an unlabeled, 9-track, 800 BPI, odd parity, EBCDIC (Schedule B), and will contain:

a. Data Records
   (1) Data records begin with the first record on each reel.
   (2) Each record is 50 characters in length.
   (3) Tape blocks are separated by an interrecord gap.
   (4) The record identifies the individual for whom filing status, dependent and income information is desired.
   (5) The record contains a two digit State Code, one digit Media Indicator, two digit Agency Code, nine digit SSN, four character Name Control, three digit Project Code of "419" and four digit Control Number.
   (6) Data records are blocked 80 records per block.
   (7) Last block may be less than 80 records. If this exists, the block must be padded with nines (9s).
b. Tape Mark

3. Tape Record Description—
The description of the data records on the tape is as follows:

a. Data Record
   (1) Length—50 characters
   (2) Contents:
      (a) Positions 1-2—State Code.
      (b) Position 3—Media Indicator. Must be a "2" or "3". The "2" denotes magnetic tape output and the "3" denotes paper output.
      (c) Positions 4-5—Agency Code.
      (d) Positions 6-14—Social Security Number.
      (e) Positions 15-18—Name Control.
      (f) Positions 19-21—Project Code.
      (g) Positions 22-25—Control Number.
      (h) Positions 26-50—Blanks.
b. Tape Mark—A final tape mark will be written on the magnetic tape to signify the end of all the data on the reel.

Output

1. Paper (schedules C and D)—
There will be a separate listing of records in Social Security Number sequence printed for each agency within a state. Different types of records will be printed on the same output print page.

Each print page will start with a heading consisting of State Code, Agency Code, Date of Extract and Page Number. These items will be printed for each agency

at the top of each page. Four blank lines will also be left between each data record.

The data records will be listed continuously. As many as possible will be printed on each page. There will be no records split between pages.

2. Magnetic Tape (Schedule E)—

For magnetic tape output (input has a media indicator of "2"), the tape output will be a 9-track, 800 BPI, odd parity, EBCDIC. Each tape reel will contain:

a. Header Record including a State Code and Agency Code

b. Data Records
   (1) 110 characters in length.
   (2) 20 records per block.
   (3) Blocks separated by interrecord gaps.
   (4) Last block padded with nines (9s) if fewer than 20 records.
   (5) Tape Mark signifying end of data set.

c. Trailer Record.

d. Final Tape Mark signifying the end of all data on the reel.

e. Full Record Output (Schedule C)—The following elements will be present for a complete record:
   (1) State Code—the two digit number which is assigned by IRS.
   (2) Agency Code—the two digit number which is assigned by IRS.
   (3) Date of Extract—the date the data was extracted from the Individual Master File. The date is the same for all input received during the same processing week. The format is MMDDQQ (MM = month, DD = day and YY = year).
   (4) Page—the page number on the printed output. Each agency begins with page 1.
   (5) Social Security Number—the nine digit number submitted.
   (6) Name Control—the four character Name Control submitted.
   (7) Tax Period—a four digit number indicating the year and month of the close of the tax year for which information is provided. The format is YYMM (YY = year and MM = month).
   (8) Marital Filing Status—Indicates the marital status and the tax rate used to figure the tax for the individual being traced. For tape output it is a one digit number; for print output, it is an abbreviation. The following table depicts the tape value, print value and status reflected on the outputs:

Tape Value	Print Value	Status
0	S	Single
2	MJ	Married, filing jointly
3	MS	Maried, filing separately
4	H of H	Unmarried, head of household
5	SS	Surving spouse with dependent child
6	MSD	Married filing separately, spouse as dependent

   (9) Dependents—all the people claimed by a taxpayer as dependents on a tax return. The spouse is claimed as a dependent only with Marital Filing Status "6" or "MSD".
   (10) Adjusted Gross Income—the taxpayer's income from all sources less certain specific deductions such as business expenses, moving expenses, capital gain deductions, etc.
   (11) Wages—all wages, salaries, tips or other employee compensation as reported by the taxpayer.
   (12) Interest Income—all interest income as reported by the taxpayer.
   (13) Dividends—represents taxable (gross dividend less up to $100 exclusion per taxpayer) dividends for returns filed through December 31, 1975 and gross dividends for returns filed after this date.
   (14) Rents and Royalties—the sum of rents and royalties from all sources less depreciation and expenses.
   (15) Pensions and Annuities—the gross amount of pensions and annuities received.
   (16) Miscellaneous Income—the sum of the gross incomes from partnerships, estates, trusts and small business corporations.

f. Partial Record Output (Schedules C and D)— There will be instances when incomplete records are output. The State Code, Agency Code, Date of Extract, SSN and Name Control will always be present. In addition, most other fields on the hard copy output will be blank and zero filled on the magnetic tape. The following conditions pertaining to these situations are:
   (1) If there is no match on the SSN on our Individual Master File, ***NO MATCH SSN*** will appear in the designated area on the hard copy output. For magnetic tape output, the four digit number "0001" will be inserted into the Tax Period field.
   (2) If there is a match on the SSN but not on the Name Control, ***NO MATCH NAME CONTROL*** will appear in the designated area on the hard copy output. The magnetic tape output will have the number "0002" in the Tax Period field.
   (3) If there is a match on the SSN and Name Control but there is some condition making the tax module data unavailable, ***RETURN INFORMATION NOT AVAILABLE*** will be on the hard copy output in the designated area. The number "0003" will be in the Tax Period field on the magnetic tape output.
   (4) In cases where the record cannot be matched to our Individual Master File even though the SSN and Name Control may be correct, ***NO MATCH NAME CONTROL*** will be on the hard copy output in the designated area as well as an asterisk (*) in front of the Name Control field. The magnetic tape will

show the number "0004" in the Tax Period field. This condition will occur very infrequently.

(5) If there is a match on the SSN and Name Control and the Adjusted Gross Income (AGI) is present, ***NO OTHER INFORMATION AVAILABLE*** will be on the hard copy output in the designated area. In addition, the Tax Period and AGI will be printed for this situation. The magnetic tape output will have data for the Tax Period and AGI fields. The number "99" will be inserted into the Dependents field on the tape.

g. Invalid Records

The Invalid Record Listing (Schedule F) is a computer printout of unprocessable records. It will contain only invalid records removed before attempting to match against the Individual Master File and is printed in the same format as paper input (Schedule A). Each record will have one or more items preceded by an asterisk (*) which will indicate an invalid entry has been made. Each agency will receive the listing as it pertains to that agency along with its processed records.

The Media Indicator, Social Security Number, Name Control and Project Code will be invalid if they differ from the definitions under the "General" section in this document.

The State Code and Agency Code are checked against the Control Number. If the combination is invalid, all three items will be marked with asterisks (*). When they are invalid, we will attempt to trace the record back to its source document (paper input only). If the source of the record can be determined and the State Code and Agency Code are correct, the Control Number will be lined out. If the source can be found using the Control Number and the State Code and Agency Code are incorrect, the record will be deleted from the listing on which it was printed, and will be added manually to the Invalid Record Listing for the agency to which it pertains. If the record cannot be traced back to its source, then it will be deleted from the Listing, but not sent to any other agency. The Service cannot release SSNs and Name Controls to agencies other than those who submitted them. The number of records not returned will be dependent upon the accuracy of an agency's input.

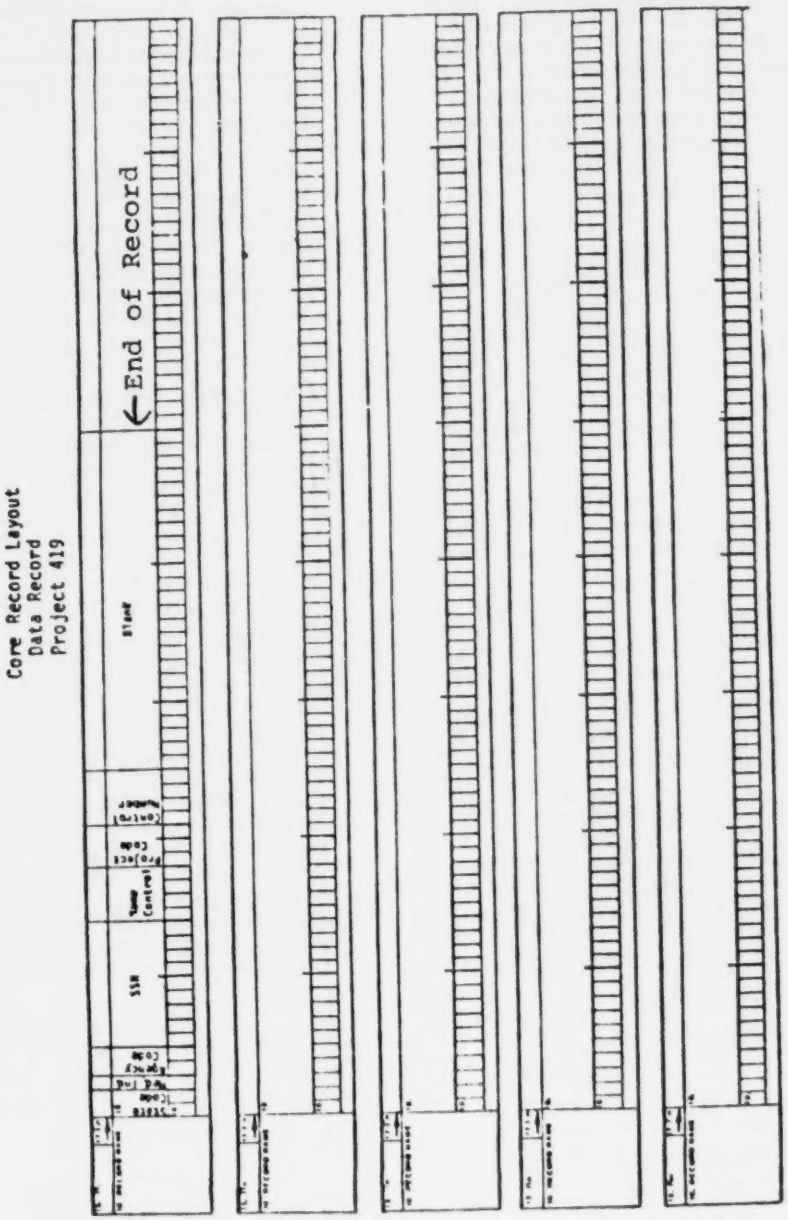
Therefore, for each agency, the sum of the number of records on the Invalid Record Listing and the number of records processed may be less than the number of records input. However, agencies will be billed only for records processed at our National Computer Center.

h. Shipping and Handling

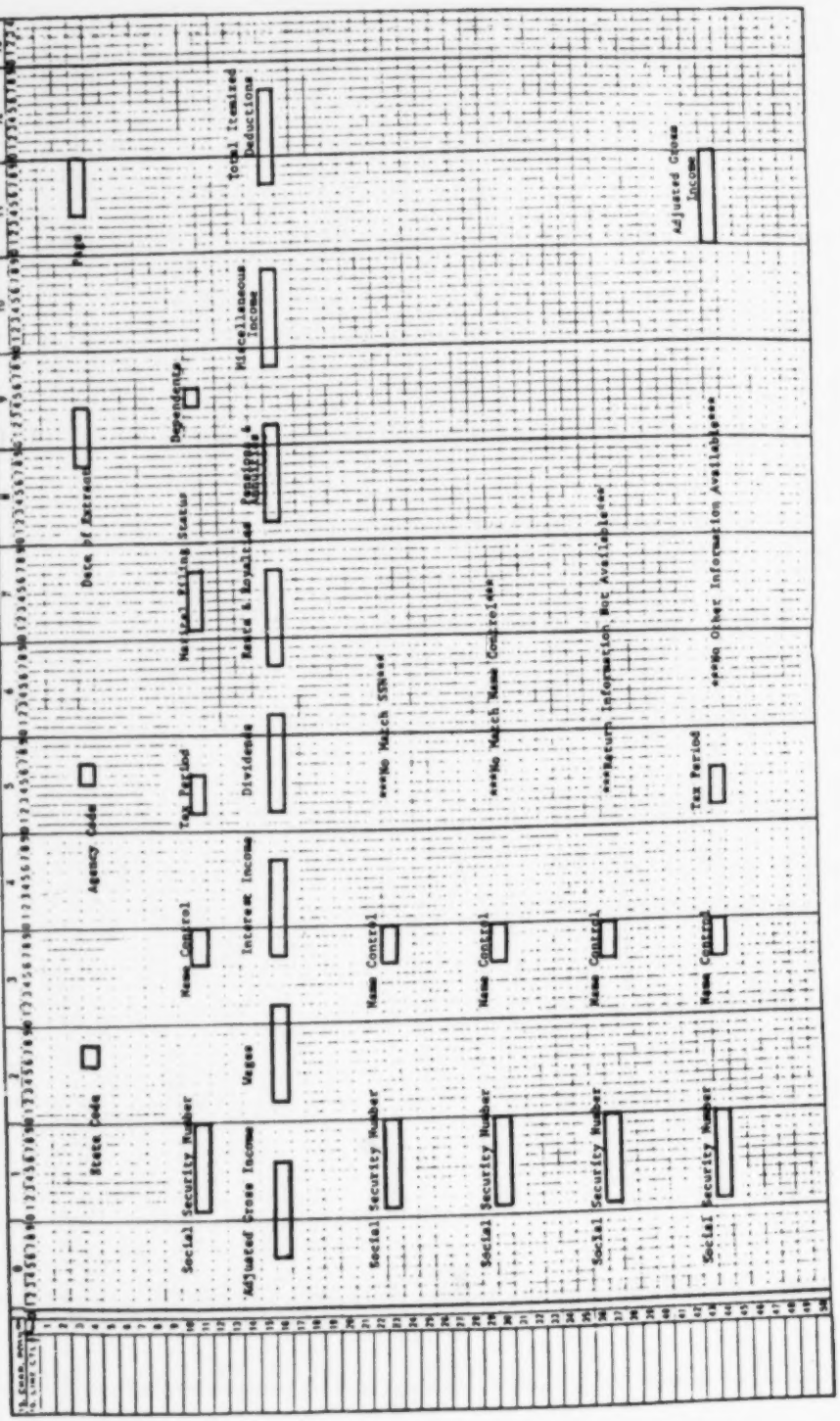
Upon approval by IRS of an agency to participate, the agency's input will be assigned to an IRS Service Center. Input should arrive at the appropriate IRS Service Center by Friday to be included in the following week's processing cycle. To avoid missing a cycle, it would be advisable to arrange delivery of input a day or two in advance. All input must be shipped prepaid. IRS cannot accept "collect" shipments. All output will be shipped to the State or local agency prepaid.

A transmittal document must be forwarded with paper and punch card input. It should identify the input as belonging to Project 419, provide the State Code and Agency Code of the agency, the number of records submitted, the return address of the agency and the point of contact within the agency (including a telephone number) who can help in reconciling shipment problems.

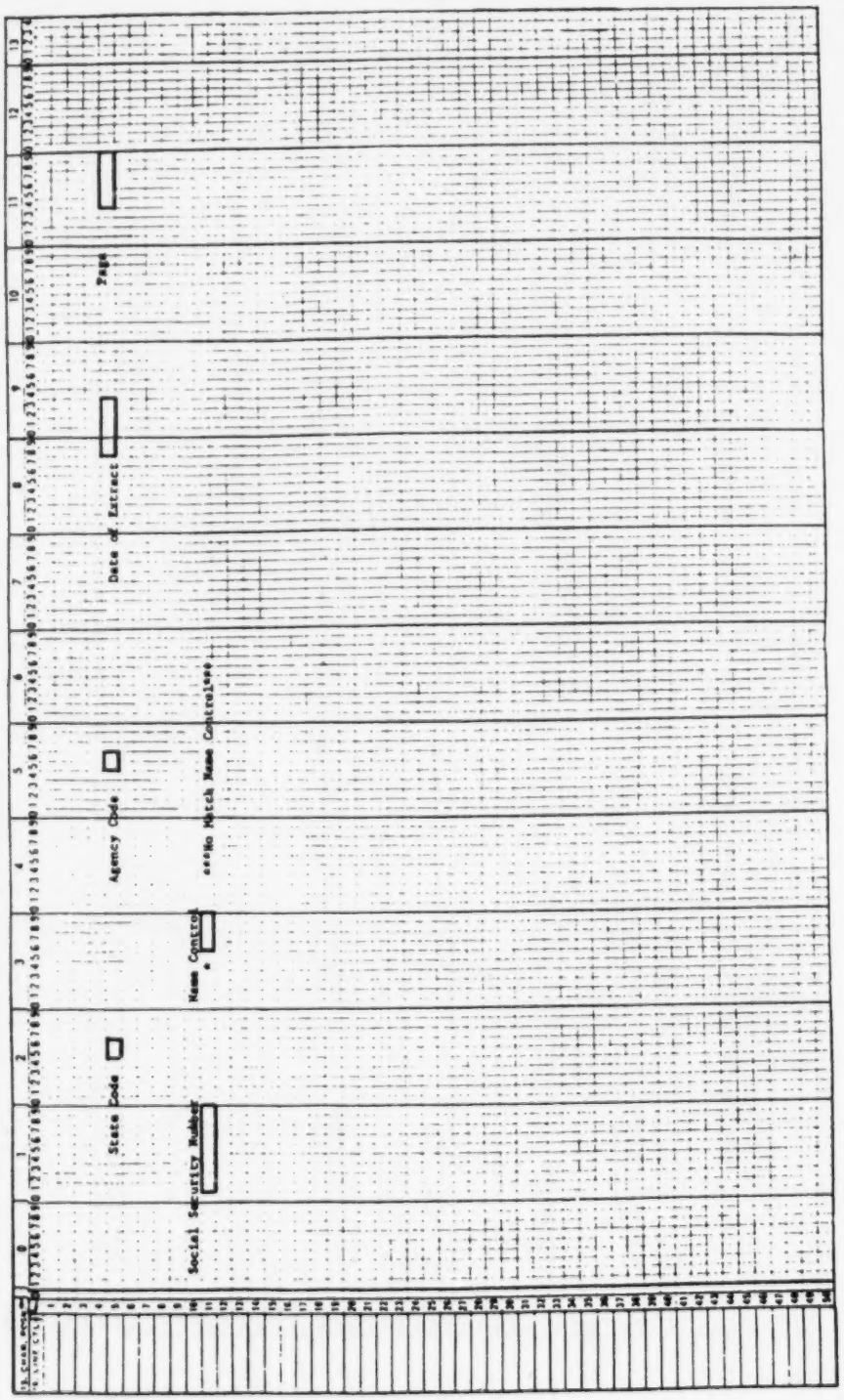
For magnetic tape input, each carton and each input tape reel should be clearly labeled with the agency's name, State Code and Agency Code. A transmittal form listing the name of the agency, the State Code and Agency Code, the number of reels in the shipment, the return address of the agency, the number of records on each reel and the point of contact within the agency (including a telephone number) who can help in reconciling shipment problems. Paper and punch card input will be destroyed by IRS after two weeks following shipment of output to the agency, unless specific instructions are received from the participating agency. Magnetic tape input will be returned within two weeks after shipping output.


Core Record Layout
Data Record
Project 419
End of Record

Schedule C
Paper Output

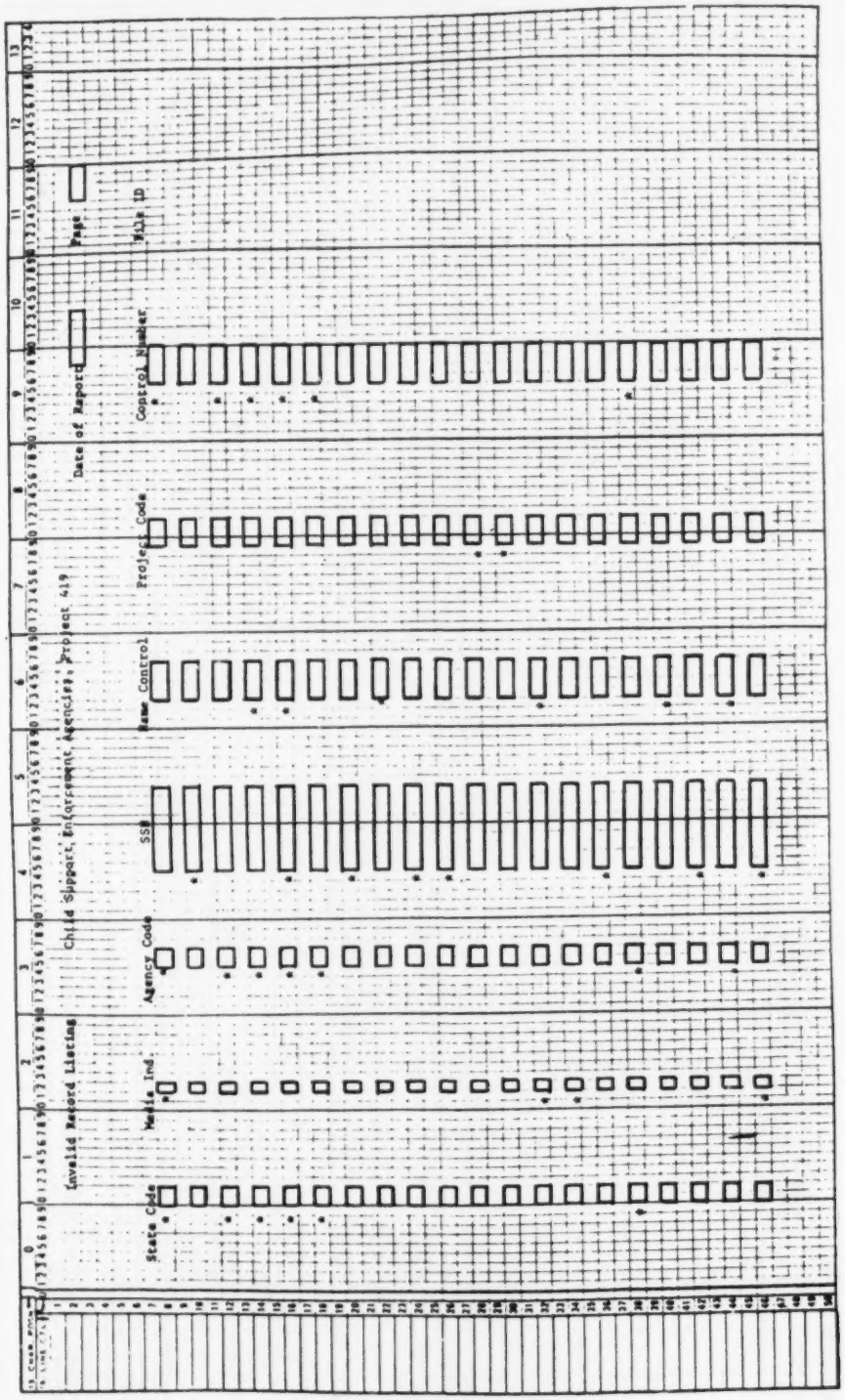


Schedule D
Paper Output



Schedule E
Magnetic Tape Output

Schedule F
Invalid Record Listing



Appendix F
IRS Collection Checklist

IRS Collection Checklist	State	Federal
a) Such requests shall be submitted to the Regional Office. Using such forms as may be prescribed by the Office of Child Support Enforcement, signed by the head of the IV-D agency or his designee, attesting to the following:		
(1) An assignment of rights under 45 CFR 232.11 must be in effect.		
(2) The amount of the delinquency under a court order for support, which shall not be less than the amount owed for three months and in no case less than $750, and whether such amount is in lieu of, or in addition to, any previous amounts which have been certified.		
(3) There has not been a request for certification to the Secretary of the Treasury or his delegate in the case during the previous 6 months. If there has been a request for certification in the case prior to such 6 month period, the date of such request must be specified.		
(4) The IV-D agency agrees to reimburse the United States for costs involved in making the collection.		
(5) The IV-D agency has made diligent and reasonable efforts to collect such amounts utilizing its own collection mechanisms as set forth in the State plan. Under this requirement, the following must be provided: (i) A certified copy of the court order for support; (ii) A description of action taken under any collection mechanisms as set forth in the State plan, including certified copies of court orders if applicable; (iii) An explanation as to why the State collection mechanisms were not utilized, or why such mechanisms failed to collect the amount of the delinquency and why further State action would be unproductive.		
(6) The reasonable belief that the delinquent support obligee possesses assets which would be levied upon by the Secretary to the Treasury or his delegate to collect the delinquency, the nature of such assets and their location, if known.		
(7) Sufficient information to enable the Secretary of the Treasury or his delegate to identify and locate the delinquent support obligee including: (1) The individual's name and social security number, if known; and (11) The individual's last known address and place of employment.		
(b) The Regional Office will review each request for certification to determine if the request meets the requirements of paragraph (a) of this section.		
(1) If the request meets such requirements, it will promptly be certified and transmitted together with a copy of the documents submitted by the State under paragraph (a) of this section, to the Secretary of the Treasury or his delegate. The IV-D agency will then be notified of such action.		
(2) If the request does not meet such requirements, it will be returned to the IV-D agency with an explanation of the refusal to certify.		
(8) Amounts identified as spousal support in the court order must be included in the certified amount.		
(9) When the absent parent resides in another state, a URESA action must first be attempted. If this action proves unsuccessful or if the initiating state submits a statement that the responding state has historically been uncooperative, then a request to certify may be submitted.		

Appendix G
Sec. 6305. Collection of Certain Liability.

(a) In General.—Upon receiving a certification from the Secretary of HHS under section 452 (b) of the Social Security Act with respect to any individual, the Secretary shall assess and collect the amount certified by the Secretary of HHS, in the same manner, with the same powers, and (except as provided in this section) subject to the same limitations as if such amount were a tax imposed by subtitle C the collection of which would be jeopardized by delay, except that—

(1) no interest or penalties shall be assessed or collected,

(2) for such purposes, paragraphs (4), (6), and (8) of section 6334(a) (relating to property exempt form levy) shall not apply.

(3) there shall be exempt from levy so much of the salary, wages, or other income of an individual as is being withheld therefrom in garnishment pursuant to a judgment entered by a court of competent jurisdiction for the support of his minor children, and

(4) in the case of the first assessment against an individual for delinquency under a court order against such individual for a particular person or persons, the collection shall be stayed for a period of 60 days immediately following notice and demand as described in section 6303.

(b) Review of Assessments and Collections.—No court of the United States, whether established under article I or article III of the Constitution, shall have jurisdiction of any action, whether legal or equitable, brought to restrain or review the assessment and collection of amounts by the Secretary under subsection (a), nor shall any such assessment and collection be subject to review by the Secretary in any proceeding. This subsection does not preclude any legal, equitable, or administrative action against the State by an individual in any State court or before any State agency to determine his liability for any amount assessed against him and collected, or to recover any such amount collected from him, under this section.

REQUEST FOR FEDERAL PARENT LOCATOR SERVICES

Date: _____

U.S. Department of Health and Human Services
Office of Child Support Enforcement
Rockville, MD 20852
Form Approved OMB ____

PAGE 1 of 2

A. ALL ITEMS MUST BE COMPLETED, UNLESS INDICATED OTHERWISE. [1] 1

1. **State Abbreviation:** *Enter the standard 2-letter State abbreviation code.* (2 3)

2. **Station Number:** *Enter your State's Parent Locator Office number.* (4 5)

3. **Social Security Number (SSN):** *You must enter the SSN of the absent parent when known.* (6 8 - 9 10 - 11 14)

4. **Case Identification Number (CIN):** *Enter the State-assigned CIN. In the absence of the SSN, the CIN becomes mandatory for processing and tracking. Only use letters A-Z, numbers, and hyphens.* (15 29)

5. **Local Code:** *Enter your jurisdiction's 3-digit identification code.* (30 32)

   User's Field: *(Optional) See the State User's Manual for further information.* (33 39)

6. **Transaction Type:** (40) ◀ Enter Applicable Code
   A=Add New Request
   M=Modify Existing Request
   D=Delete Existing Request

7. **Type of Case:** (41) ◀ Enter Applicable Code:
   A=AFDC/Foster Care
   N=Non-AFDC (Full Service)
   L=Non-AFDC (Locate Only)
   P=Parental Kidnapping

8. **Name of Absent Parent (AP):** *Use letters A-Z only. Hyphens can be used only in the last name. Do not leave spaces within a name.*

   First: (42 57)

   Middle: (58 73) [2] 1

   Last: (2 22)

   Provide last name only. If AP is a female, enter maiden name. Alias 1: (23 43)

   Provide last name only. Alias 2: (44 64)

DRAFT

NOTE: No address information may be provided unless a completed request form has been received (42 U.S.C. 663(d); OCSE-Pl (03/88). For Parental Kidnapping: No address information may be provided unless an agreement with the Secretary is in effect (42 U.S.C. 663; 45 CFR 303.15).

OCSE-4 (3-88) Previous Versions Obsolete

OVER

9. **AP's Date of Birth:** *(Month/Day/Year)* (65 66 / 67 68 / 69 70)

10. **Absent Parent's Sex:** *(Fill in F or M)* (71)

11. **Send Request To:** *(Fill in Y or N)*

    Requests for SSN's are automatically sent to SSA. Requests with SSN's are automatically sent to IRS.

    Indicate Yes to obtain SSA benefit information (72) **SSA Benefit Information**

    Indicate Yes if AP is or was a Federal employee. (73) **National Personnel Records Center**

    Indicate Yes if AP is or was receiving veterans' benefits. (74) **Veterans Administration**

    Indicate Yes if AP is or was in a branch of the military. (75) **Military Service**

    Indicate yes only if you desire 'IVP' information when the original request to IRS is unsuccessful. (See State user's manual) (76) **IRS 1099 Locate**

    Indicate Yes to obtain employer's information. (See the State User's Manual) (77) **Employer Information**

DRAFT

B. IF ABSENT PARENT'S SSN UNKNOWN, COMPLETE THIS SECTION [3] 1

12. **AP's City of Birth:** (2 17)

13. **AP's State or Country of Birth (If not USA):** *(See the State User's Manual for Codes)* (18 19)

14. **Name of Absent Parent's Father:** First: (20 32) M.I. (33)
    Last: (34 49)

15. **Maiden Name of Absent Parent's Mother:** First: (50 62) M.I. (63)
    Last: (64 79)

16. **Custodial Parent's SSN:** *Complete if AP and Custodial Parent have filed a joint return within the past 3 years.* (2 4 - 5 6 - 7 10) [4] 1

17. **Custodial Parent's Last Name:** (11 26)

Appendix I
Group 2 Letter

From: **Head of Child Support Enforcement Agency**

To: **Disclosure Officer, IRS**

As requested, this letter is to provide you with information concerning the actions we will take on our cases before we submit them to you requesting Group 2 information. We appreciate your consideration of this letter as part of your permanent files.

Under normal procedure, the agency will request Group 1 information from IRS prior to submission of request for Group 2 information.

In some situations, the agency will submit requests for Group 2 information without requesting Group 1 information because the agency is specifically interested in that information, but only after the Child Support Enforcement Officer, working the case, has checked and exhausted the following local and State sources:

(List the actions your agency will take in each case prior to requesting Group 2 information)

In addition we will make Group 1 requests in all cases except those where we are aware of income amounts and need to know the sources of income.

Sincerely,

Head of Agency